

semicolon at the end thereof and inserting a comma.

(21) Subparagraph (A) of section 6103(h)(4) of the 1986 Code is amended by inserting "if" before "the taxpayer is a party to".

(22) Paragraph (5) of section 6416(b) of the 1986 Code is amended by striking "section 4216(e)(1)" each place it appears and inserting "section 4216(d)(1)".

(23)(A) Section 6421 of the 1986 Code is amended by redesignating subsections (j) and (k) as subsections (i) and (j), respectively.

(B) Subsection (b) of section 34 of the 1986 Code is amended by striking "section 6421(j)" and inserting "section 6421(i)".

(C) Subsections (a) and (b) of section 6421 of the 1986 Code are each amended by striking "subsection (j)" and inserting "subsection (i)".

(24) Paragraph (3) of section 6427(f) of the 1986 Code is amended by striking " (e), ".

(25)(A) Section 6427 of the 1986 Code, as amended by paragraph (2), is amended by redesignating subsections (n), (p), (q), and (r) as subsections (m), (n), (o), and (p), respectively.

(B) Paragraphs (1) and (2)(A) of section 6427(i) of the 1986 Code are each amended by striking "(q)" and inserting "(o)".

(26) Subsection (m) of section 6501 of the 1986 Code is amended by striking "election under" and all that follows through "(or any" and inserting "election under section 30(d)(4), 40(f), 43, 45B, 45C(d)(4), or 51(j) (or any)".

(27) The paragraph heading of paragraph (2) of section 7702B(e) of the 1986 Code is amended by inserting "SECTION" after "APPLICATION OF".

(28) Paragraph (3) of section 7435(b) of the 1986 Code is amended by striking "attorneys fees" and inserting "attorneys' fees".

(29) Subparagraph (B) of section 7872(f)(2) of the 1986 Code is amended by striking "foregone" and inserting "forgone".

(30) Subsection (e) of section 9502 of the 1986 Code is amended to read as follows:

"(e) CERTAIN TAXES ON ALCOHOL MIXTURES TO REMAIN IN GENERAL FUND.—For purposes of this section, the amounts which would (but for this subsection) be required to be appropriated under subparagraphs (A), (C), and (D) of subsection (b)(1) shall be reduced by—

"(1) 0.6 cent per gallon in the case of taxes imposed on any mixture at least 10 percent of which is alcohol (as defined in section 4081(c)(3)) if any portion of such alcohol is ethanol, and

"(2) 0.67 cent per gallon in the case of fuel used in producing a mixture described in paragraph (1)."

(31)(A) Clause (i) of section 9503(c)(2)(A) of the 1986 Code is amended by adding "and" at the end of subclause (II), by striking subclause (III), and by redesignating subclause (IV) as subclause (III).

(B) Clause (ii) of such section is amended by striking "gasoline, special fuels, and lubricating oil" each place it appears and inserting "fuel".

(32) The amendments made by this section shall take effect on the date of the enactment of this Act.

#### SEC. 6023. EFFECTIVE DATE.

Except as otherwise provided in this title, the amendments made by this title shall take effect as if included in the provisions of the Taxpayer Relief Act of 1997 to which they relate.

#### REGARDING UNITED STATES POLICY AT THE 50TH ANNUAL MEETING OF THE INTERNATIONAL WHALING COMMISSION

Mr. STEVENS. Mr. President, I ask unanimous consent the Senate proceed to the immediate consideration of Senate Resolution 226, submitted earlier today by Senator SNOWE and others.

The PRESIDING OFFICER. The clerk will report.

The assistant legislative clerk read as follows:

A resolution (S. Res. 226) expressing the sense of the Senate regarding the policy of the United States at the 50th Annual Meeting of the International Whaling Commission.

The PRESIDING OFFICER. Is there objection to the immediate consideration of the resolution?

There being no objection, the Senate proceeded to consider the resolution.

Ms. SNOWE. Mr. President, I am offering a resolution today which expresses the sense of the Senate that the United States, at the next meeting of the International Whaling Commission in two weeks, should remain firmly opposed to commercial whaling and should oppose so-called "scientific whaling."

This resolution is very timely and important. As we work here in the Senate today, representatives of nations from around the globe are preparing for a meeting in Oman later this month that could determine the fate of the world's whales. The International Whaling Commission, to which the U.S. and many other countries belong, will be meeting there to consider proposals to end the existing global moratorium on commercial whaling. I think that the adoption of any such proposals by the IWC would mark a major setback in the cause of whale conservation. It is imperative that the United States remain firm in its opposition to any proposals to resume commercial whaling, and that we, as a nation, continue to speak out against this practice.

Commercial whaling has been prohibited for many species for more than sixty years, but whaling for some species persisted into the 1980's. Despite the partial protections in place for some species, however, commercially targeted whale stocks continued to decline and the IWC declared a global moratorium on all commercial whaling which went into effect in 1986. The United States was a leader in the effort to establish the moratorium, and since then we have consistently provided a strong voice against commercial whaling and have worked to uphold the moratorium. In addition, we have worked through the IWC process to establish sanctuaries around the world to permanently protect whales.

Unfortunately, Norway, Japan, Russia and other countries have begun an aggressive campaign to eliminate the moratorium and to return to the days when whales were treated as commodities. In fact, Norway has begun killing hundreds of whales a year in defiance of the moratorium. Despite international efforts to protect and rebuild whale stocks, the number of whales harvested has increased in recent years, tripling since the implementation of the global moratorium in 1986. This is a dangerous trend that does not show signs of stopping.

It is also time to close a loophole in the IWC rules used by nations to conduct so-called scientific whaling to kill

whales without regard to the moratorium or established whale sanctuaries. The practice of scientific lethal whaling is outdated and the value of the data of such studies has been questioned by many scientists who work on the same population dynamics questions as those who harvest whales in the name of science. Japan is the most prominent practitioner of scientific whaling, killing 400 to 500 whales annually. Although the scientific merits of Japan's program are dubious at best, the meat taken from whales killed in the name of science is processed and sold in the marketplace. Also, Japan has reportedly killed many whales in the Southern Ocean Whale Sanctuary established by the IWC around Antarctica. In response to Japan's practices, the Scientific Committee of the IWC has repeatedly passed resolutions calling for the cessation of lethal scientific whaling, particularly that occurring in designated whale sanctuaries.

The resolution that I am offering today reaffirms the United States' strong support for a ban on commercial whaling at a time when our negotiators at the IWC most need that support. It also addresses the dubious practice of scientific whaling by stating that the U.S. should oppose scientific whaling unless it is specifically authorized by the Scientific Committee of the IWC.

Mr. President, here at home we work very, very hard to protect whales in U.S. waters, particularly those considered threatened or endangered. Our own laws and regulations give whales one of the highest standards of protection in the world, and as a result, our own citizens are subject to strict rules designed to protect against the accidental taking or even harassment of whales. Intentional killing, including commercial whaling, is, of course, completely prohibited. Given what is asked of our citizens to protect against even accidental injury to whales here in the U.S., it would be grossly unfair to them if we retreated in any way from our position opposing commercial, intentional whaling in other countries. Whales migrate throughout the world's oceans, and as we protect whales in our own waters, so should we act to protect them internationally. Indeed, the sacrifices that we make here at home to protect whales would be seriously undermined if those same whales could be killed by commercial hunters the moment they leave the jurisdiction of the U.S.

Whales are among the most intelligent animals on Earth, and they play a critically important role in the marine ecosystem. Yet, there is still much about them that we do not know. Resuming the intentional, large-scale harvest of whales is irresponsible, and it could have ecological consequences that we cannot predict. While the IWC was able to implement the global commercial moratorium, it has not had the opportunity to conduct thorough and updated population assessments to determine the status of whale stocks.

Therefore, it is premature to even consider easing the current conservation measures. Mr. President, the right policy is to protect whales across the globe, to oppose the resumption of commercial whaling, and to halt the unscientific practice of scientific whaling.

Mr. President, I urge my colleagues to support this important legislation.

Mr. STEVENS. I ask unanimous consent the resolution be agreed to, the preamble be agreed to, and any statements with regard to the resolution appear in the RECORD at this point.

The PRESIDING OFFICER. Without objection, it is so ordered.

The resolution (S. Res. 226) was agreed to.

The preamble was agreed to.

The resolution, with its preamble, reads as follows:

S. RES. 226

Whereas whales have very low reproductive rates, making whale populations extremely vulnerable to pressure from commercial whaling;

Whereas whales migrate throughout the world's oceans and international cooperation is required to successfully conserve and protect whale stocks;

Whereas in 1946 the nations of the world adopted the International Convention for the Regulation of Whaling, which established the International Whaling Commission to provide for the proper conservation of the whale stocks;

Whereas the Commission adopted a moratorium on commercial whaling in 1982 in order to conserve and promote the recovery of the whale stocks;

Whereas the Commission has designated the Indian Ocean and the ocean waters around Antarctica as whale sanctuaries to further enhance the recovery of whale stocks;

Whereas many nations of the world have designated waters under their jurisdiction as whale sanctuaries where commercial whaling is prohibited, and additional regional whale sanctuaries have been proposed by nations that are members of the Commission;

Whereas 2 member nations of the Commission have taken reservations to the Commission moratorium on commercial whaling and 1 has recently resumed commercial whaling operations in spite of the moratorium and the protests of other nations;

Whereas another member nation of the Commission has taken a reservation to the Commission's Southern Ocean Sanctuary and continues to conduct lethal scientific whaling in the waters of that sanctuary;

Whereas the Commission's Scientific Committee has repeatedly expressed serious concerns about the scientific need for such lethal whaling;

Whereas the lethal take of whales under reservations to the Commission's policies have been increasing annually;

Whereas there continue to be indications that whale meat is being traded on the international market despite a ban on such trade under the Convention on International Trade in Endangered Species (CITES), and that meat may be originating in one of the member nations of the Commission;

Whereas 1998 is the International Year of the Ocean and the Commission plays a leading role in global efforts to improve the state of the world's oceans: Now, therefore, be it

*Resolved*, That it is the sense of the Senate that—

(1) at the 50th Annual Meeting of the International Whaling Commission in Oman the United States should—

(A) remain firmly opposed to commercial whaling;

(B) initiate and support efforts to ensure that all activities conducted under reservations to the Commission's moratorium or sanctuaries are ceased;

(C) oppose the lethal taking of whales for scientific purposes unless such lethal taking is specifically authorized by the Scientific Committee of the Commission;

(D) seek the Commission's support for specific efforts by member nations to end illegal trade in whale meat; and

(E) support the permanent protection of whale populations through the establishment of whale sanctuaries in which commercial whaling is prohibited; and

(2) make full use of all appropriate diplomatic mechanisms, relevant international laws and agreements, and other appropriate mechanisms to implement the goals set forth in paragraph (1).

UNANIMOUS CONSENT  
AGREEMENT—S. 1046

Mr. STEVENS. Mr. President, I ask unanimous consent the majority leader, after consultation with the Democratic leader, may proceed to the consideration of Calendar No. 310, S. 1046, the National Science Foundation reauthorization bill. I further ask unanimous consent there be a total of 10 minutes of debate equally divided on the bill and that no amendments be in order other than a substitute amendment offered by Senator MCCAIN. I further ask unanimous consent that following disposition of the amendment, S. 1046 be read for a third time and the Labor Committee then be discharged from further consideration of the House companion bill, H.R. 1273. I ask unanimous consent that the Senate then proceed to its consideration, all after the enacting clause be stricken, and the text of S. 1046, as amended, be inserted in lieu thereof.

I further ask unanimous consent the bill then be read for the third time and the Senate proceed to a vote on the passage of H.R. 1273, as amended. And I finally ask unanimous consent that S. 1046 then be placed back on the calendar.

The PRESIDING OFFICER. Without objection, it is so ordered.

UNANIMOUS CONSENT  
AGREEMENT—S. 1244

Mr. STEVENS. Mr. President, I ask unanimous consent the majority leader, after consultation with the Democratic leader, may proceed to consideration of Calendar No. 314, S. 1244. I further ask unanimous consent there be 10 minutes for debate equally divided in the usual form, and following that debate, the committee substitute be agreed to, the bill be read for a third time, and the Senate proceed to a vote on passage of the bill with no intervening action or debate.

The PRESIDING OFFICER. Without objection, it is so ordered.

AUTHORIZING USE OF THE  
CAPITOL GROUNDS

Mr. STEVENS. Mr. President, I ask unanimous consent that the Senate proceed to the consideration of House Concurrent Resolution 265 which was received from the House.

The PRESIDING OFFICER. Without objection, it is so ordered. The clerk will report.

The assistant legislative clerk read as follows:

A concurrent resolution (H. Con. Res. 265) authorizing the use of the East Front of the Capitol Grounds for performances sponsored by the John F. Kennedy Center for the Performing Arts.

The Senate proceeded to consider the concurrent resolution.

Mr. STEVENS. Mr. President, I ask unanimous consent that the resolution be agreed to; that the motion to reconsider be laid upon the table; and that any statements relating to the resolution appear at the appropriate place in the RECORD.

The PRESIDING OFFICER. Without objection, it is so ordered.

The concurrent resolution (H. Con. Res. 265) was agreed to.

ORDERS FOR MONDAY, MAY 11,  
1998

Mr. STEVENS. Mr. President, on behalf of leader, I ask unanimous consent that when the Senate completes its business today, it stand in adjournment until 12 noon on Monday, May 11.

I further ask unanimous consent that on Monday, immediately following the prayer, the routine requests through the morning hour be granted and that there then be a period for the transaction of morning business not to extend beyond the hour of 2:30 p.m., with Senators permitted to speak for up to 10 minutes each, with the following exception: Senator BENNETT be allowed to speak for up to 15 minutes.

The PRESIDING OFFICER. Without objection, it is so ordered.

PROGRAM

Mr. STEVENS. Mr. President, for the information of all Senators, on Monday, the Senate will proceed to morning business until 2:30 p.m. and then attempt to consider several high-tech bills on short time agreements. Also, at approximately 3 p.m., the Senate will consider the agriculture research conference report, and at approximately 4 p.m., the Senate will begin consideration of the missile defense bill. However, no votes will occur during Monday's session of the Senate. Any votes ordered on Monday will be postponed to occur on Tuesday at approximately 12 noon. The Senate could also consider other legislative and executive items cleared for action, including the charitable contributions bill on Tuesday of next week.